

**OPINION
65-99**

January 18, 1965 (OPINION)

Mr. Russell W. Stuart

Commissioner

Game and Fish Department

RE: Game and Fish - Game Management Areas in Lieu Payments

We acknowledge receipt of your request for an opinion as to the application of chapter 57-02.1 to game management areas under license from the corps of engineers and the bureau of reclamation.

Chapter 57-02.1 authorizes payments to the counties by the state game and fish department in lieu of real estate taxes. Before such payments can be made, section 57-02.1-02 requires a legislative appropriation therefor, and section 57-02.1-03 requires that the county auditor give notice to the state game and fish commissioner in writing, prior to the meeting of the state board of equalization, the value placed upon the property.

Properties subject to payments in lieu of real estate taxes under this statute, include only those owned by the state and controlled by the state game and fish department and by inference, would include all lands leased by the game and fish department, if such land is not being assessed to the owner.

Although you did not specifically so state, we have confirmed that the lands involved in your request are owned by the United States of America and that your position thereof, is pursuant to an agreement that you will manage the properties and that all revenue received be utilized in the improvement of said property and that there is no rental paid by the game and fish department to the United States or any of its agencies.

Under these circumstances, we are of the opinion that chapter 57-02.1, North Dakota Century Code, is not applicable to such lands.

HELGI JOHANNESON

Attorney General